IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

SPECIAL CIVIL APPLICATION No 7127 of 2003

For Approval and Signature:

Hon'ble MR.JUSTICE A.R.DAVE
and
Hon'ble MR.JUSTICE A.M.KAPADIA

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the concerned Magistrate/Magistrates,Judge/Judges,Tribunal/Tribunals? : NO

PASCHIM PETROCHEM LTD.

Versus

SALES TAX COMMISSIONER

Appearance:

1. Special Civil Application No. 7127 of 2003
MR HR PRAJAPATI for Petitioner No. 1
MR UDAY BHATT AGP for Respondent No. 1

CORAM : MR.JUSTICE A.R.DAVE
and
MR.JUSTICE A.M.KAPADIA

Date of decision: 24/06/2003

ORAL JUDGEMENT

(Per : MR.JUSTICE A.R.DAVE)

1. Rule. Service of rule is waived by learned A.G.P. Shri Uday Bhatt appearing for the respondent. At the request of the learned advocates, the petition is finally heard today.

2. The apprehension, which has been voiced by the petitioner - Company, is that the respondent - Government authority is likely to recover the amount of Sales Tax from the petitioner Company though case of the petitioner Company has been registered with the Board of Industrial and Financial Reconstruction ('BIFR' for short).

3. In pursuance of notice issued by this Court, learned A.G.P. Shri Uday Bhatt has appeared and has submitted, in pursuance of instructions received by him from Mr. P.P. Patel, Assistant Commissioner of Sales Tax, Court Branch, that as the case of the petitioner Company has been registered with the BIFR, the respondent authority is not going to recover the amount of Sales tax by using coercive method. However, the respondent authority might approach the BIFR under the provisions of section 22 (1) of Sick Industrial Companies (Special Provisions) Act, 1985, so that if necessary permission is granted by the Board, the amount of Sales Tax can be recovered from the petitioner.

4. It has been also submitted by learned A.G.P. Shri Uday Bhatt that the respondent authority would like to have some details with regard to the assets of the petitioner Company. Learned advocate Shri Harshad Prajapati appearing for the petitioner has assured this Court that requisite information with regard to all the assets of the Company would be given to the respondent within a period of three weeks from today. It would be also open to the respondent to depute an officer to get complete inventory of the assets of the petitioner company. Learned advocate Shri Harshad Prajapati has assured this Court that necessary cooperation would be given to the officer taking inventory of the assets of the Company. Learned advocate Shri Harshad Prajapati appearing for the petitioner has also submitted that at present the petitioner Company is not doing any business and the petitioner Company would not transfer any of the assets of the company without giving intimation to the respondent.

5. In view of the above assurance given on behalf of the respondent, learned advocate Shri Harshad Prajapati, appearing for the petitioner, seeks leave to withdraw the

petition. Permission is granted. The petition stands disposed of as withdrawn. Rule is discharged with no order as to costs.

(A.R. Dave, J.)

(A.M. Kapadia, J.)

(karan)